IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

WP(C).No. 17243 of 2007(C)

PETITIONER:

KOITHOTTU ABRAHAM PHILLIP,
S/O.ABRAHAM, AGED 56 YEARS, KOITHOTTU VILLA,
MALLAPPALLY TALUK, PATHANAMTHITTA DIST.

BY ADV. SRI.R.SANTHOSH BABU

RESPONDENTS:

---

1. STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO GOVERNMENT, DEPARTMENT OF REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.

2. DISTRICT COLLECTOR, PATHANAMTHITTA.

3. REVENUE DIVISIONAL OFFICER,
THIRUVALLA.

4. TAHSILDAR, MALLAPPALLY TALUK,
MALLAPPALLY.

5. THE VILLAGE OFFICER, MALLAPPALLY.

BY ADV. SMT.M.K.PUSHPALATHA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 17243 of 2007

Dated, this the 6th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against the revised assessment before the RDO, WP(C) is disposed of directing RDO to dispose of the appeal after hearing petitioner within three months from now. Petitioner will produce copy of this judgment before the RDO for compliance. The RDO is directed to consider whether the plinth area of the building should be assessed based on nature of use and demand tax proportionately at the applicable rate, so that commercial rate of tax is applied only for area used for business / office purposes and only residential area is assessed at the rate applicable for residential building. There will be direction to respondents 4 & 5 to withhold recovery proceedings until disposal of the appeal on petitioner remitting Rs. 10,000/- within two weeks from now. If payment is not made as above, then recovery can be continued without waiting for disposal of the appeal. If appeal is disposed of it is for the petitioner to file revision before the Collector.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg